IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 17TH AUGUST 2007 / 26TH SRAVANA 1929

WP(C).No. 9160 of 2004(M)

PETITIONER:

DR.SUSY ELIAS, 40/4440,
ELIAS CHAMBERS, MARKET CANAL ROAD, ERNAKULAM.

BY ADV. SRI.E.P.GOVINDAN
SRI.A.J.ANTONY

RESPONDENTS:
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1. **TAHSILDAR,**
   KANAYANNUR TALUK, ERNAKULAM DISTRICT.

2. **REVENUE DIVISIONAL OFFICER,**
   FORT COCHIN, ERNAKULAM DISTRICT.

3. **STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, GOVT. SECRETARIAT, TRIVANDRUM.

4. **SMT.MARIAM ELIAS,**
   W/O. LATE DR.BASIL ELIAS, NEAR LISSEE HOSPITAL,
   ERNAKULAM.

BY GOVT . PLEADER SRI.MATHEW JOSEPH VADAAAKKEL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 17/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.9160/2004

APPENDIX

EXT.P1:- COPY OF THE PURCHASE DEED DT. 12.11.65, NO.2369/ 65.

EXT.P2:- COPY OF THE PURCHASE DEED NO.2370/65, DT. 12.11.65.

EXT.P3:- COPY OF THE AGREEMENT DT. 6.9.78.

EXT.P4:- COPY OF THE ORDER FROM THE TOWN PLANNING DEPT., CORPN. OF COCHIN IN OCT. 1978.

EXT.P5:- COPY OF THE ASSESSMENT ORDER NO.RP-R4-37/172/81-82, DT.9.2.83 (37/975-A2) OF CORPORATION OF COCHIN & 37/975-A10.

EXT.P5(a):- COPY OF THE DO. DO. NO.RP.R4-37/172/81-86 DT. 9.2.83 (37/975-A1 & 37/375-A3), OF DO.

EXT.P5(b):- COPY OF THE DO. DO. RP-R4-37/172/81-86 DT. 9.2.83, (37/975-A4 & 37/975-A7) OF DO. DO. AND 37/975-A5.

EXT.P5(c):- COPY OF THE DO. DO. RP-R4/37/172/81-86 , DT. 15.1.82 (37/975-A12 & 37/975-A11) OF DO. DO.

EXT.P5(d):- COPY OF THE DO. DO.RP-R4 -37/172/81-86, DT. 9.2.83 (37/975/A-6 & 37/975-A9 OF DO. DO. AND 37/975-A8)

EXT.P6:- COPY OF THE REVISED ASSMT. ORDER/MEMO DT. 15.1.82 (1) HOS.NOS. 37/2353 &2354 AND (2) H.NBOS, 37/2344, 2345, 2352 & 2355.

EXT.P7:- COPY OF THE REVISED ASSMT. ORDER/MEMO DT. 15.1.82 (1) H. NOS. 37/2349, 2350 & 2351 AND (2) H.NOS. 37/2346, 2347 & 2348.

EXT.P8:- COPY OF THE RETURN IN FORM-II FILED BY THE PETITIONER (37/2344, 2345, 2352, 2355)

EXT.P9:- COPY OF THE DO. DO. 37/2346, 2347, 2348.

EXT.P10:- COPY OF THE DO. DO. 37/2349, 2350, 2351.

EXT.P11:- COPY OF THE DO. DO. 37/2353, 2354.

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EXT.P12:- COPY OF THE REPRESENTATION FILED BEFORE THE 1ST RESPONDENT, DT. 15.1.90.

EXT.P13:- COPY OF THE ASSESSMENT ORDER IN FORM VI, NO.B1-10-800/89 DT. 7.3.90 OF 1ST RESPONDENT.

EXT.P14:- COPY OF THE ORDER NO.B5-6491/90, DT. 20.7.92 OF THE 1ST RESPONDENT.

EXT.P15:- COPY OF THE APPELLATE ORDER NO.K.DIS 5651/92 DT. 24.1.02 OF THE RDO, FORT KOCHI.

EXT.P16:- COPY OF THE REVIEW ORDER NO.K.DIS 744/02 DT. 9.1.04 OF THE RDO, FORT KOCHI.

/TRUE COPY/

P. A. TO JUDGE

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KURIAN JOSEPH, J.

W.P. (C). NO. 9160 OF 2004

Dated this the 17th day of August, 2007.

J U D G M E N T

Petitioner is essentially aggrieved by the orders passed by the appellate authority under Section 11 of the Kerala Building Tax Act, 1975.

2. According to the petitioner, there has to be separate assessment in the case of other co-owners, since they have entered into an agreement. Learned Government Pleader submits that the petitioner has an effective statutory remedy under Section 13 of the Kerala Building Tax Act before the District Collector and hence this Court need not go into the various contentions taken in the writ petition. Hence, this writ petition is disposed of as follows.

In the event of the petitioner filing a revision under Section 13 of the Act before the District Collector within one month from today, the same shall be treated to have been filed in time and thereafter the revisional authority shall dispose of the matter with notice to the petitioner and 4th respondent and any other affected party, within a period of another four months. Further recovery shall be deferred till such time subject to the condition that the petitioner files the appeal within a period of one month from today.

KURIAN JOSEPH, JUDGE.

smp